

**Silverado-Modjeska
Recreation and Parks
District**

Financial Statements

February 28, 2023

Silverado Modjeska Recreation & Parks District

03/23/23

Profit & Loss

Accrual Basis

February 2023

	Feb 23	Jul '22 - Feb 23
Ordinary Income/Expense		
Income		
6100 · Cell Tower Lease Income	0.00	7,500.00
60000 · Recreation Program Income		
60001 · Instructor Fees	0.00	156.00
60003 · Silverado Summer Concert Series	0.00	2,624.00
60005 · Sticker Sales	0.00	475.00
60007 · Flea Market	0.00	170.00
Total 60000 · Recreation Program Income	0.00	3,425.00
6210 · Property Taxes -Current Secured	0.00	107,860.23
6220 · Property Taxes-Curr Unsecured	0.00	714.35
6280 · Property Tax-Curr Supplemental	58.77	782.49
6540 · Penalties & Costs on Delinq Tax	0.00	-40.51
6610 · Interest	423.24	1,549.03
6620 · Rents and Concessions		
6621 · Weddings	2,500.00	2,500.00
6620 · Rents and Concessions - Other	2,990.00	10,781.00
Total 6620 · Rents and Concessions	5,490.00	13,281.00
6970 · State - Other	0.00	0.00
7960 · Donations/Gifts	0.00	640.00
Total Income	5,972.01	135,711.59
Gross Profit	5,972.01	135,711.59
Expense		
6800 · Payroll Expense		
6806 · Payroll Processing Fees	17.50	778.80
6805 · SUI	13.14	289.19
6804 · Social Security	59.22	2,011.19
6803 · Medicare	45.71	559.42
6801 · ETT	0.60	7.08
6800 · Payroll Expense - Other	0.00	2,203.89
Total 6800 · Payroll Expense	136.17	5,849.57
0100 · Salaries & Wages	538.28	8,974.83
0702 · Telephone	861.11	4,312.04
1100 · Insurance	-4,138.03	14,258.71
1300 · Maintenance - Equipment	0.00	159.51
1400 · Maintenance - Bldgs & Improvs		
14001 · Landscaping	530.00	11,845.00
14002 · Repairs & Renovations (Minor)	100.85	2,038.81
14003 · Construction & Renovations	0.00	68,201.00
14004 · Janitorial	0.00	2,748.00
1400 · Maintenance - Bldgs & Improvs - Other	142.06	181.06
Total 1400 · Maintenance - Bldgs & Improvs	772.91	85,013.87
1500 · Donations	0.00	302.94
1600 · Memberships	0.00	3,032.09
1700 · Miscellaneous Expense	0.00	443.71
1800 · Office Expense		
18001 · Office Supplies	0.00	232.19
1800 · Office Expense - Other	417.84	1,146.48
Total 1800 · Office Expense	417.84	1,378.67
1806 · Printing Costs - Outside Vendor	0.00	874.14

Silverado Modjeska Recreation & Parks District

03/23/23

Profit & Loss

Accrual Basis

February 2023

	Feb 23	Jul '22 - Feb 23
1900 · Professional/Specialized Svcs		
19001 · Audit Services	0.00	8,000.00
19002 · Legal Services	450.00	3,120.00
19006 · Bookkeeping	750.00	5,250.00
19009 · Website Maintenance	329.25	3,065.21
Total 1900 · Professional/Specialized Svcs	1,529.25	19,435.21
2700 · Trans & Travel - Mtgs/Conferncs	0.00	-350.00
2800 · Utilities		
28001 · Electricity	65.39	476.98
28002 · Waste Disposal	421.50	4,856.76
28005 · Water	164.60	3,890.47
Total 2800 · Utilities	651.49	9,224.21
4000 · Capital Expenditure	620.00	4,799.74
50000 · Recreation Program Expense		
50002 · Lunch Bunch Expenses	121.25	1,128.85
50003 · Silverado Summer Concerts	0.00	958.76
50000 · Recreation Program Expense - Other	0.00	765.46
Total 50000 · Recreation Program Expense	121.25	2,853.07
Total Expense	1,510.27	160,562.31
Net Ordinary Income	4,461.74	-24,850.72
Other Income/Expense		
Other Expense		
1720 · Non-Operating Expense	0.00	133,245.95
Total Other Expense	0.00	133,245.95
Net Other Income	0.00	-133,245.95
Net Income	4,461.74	-158,096.67

Silverado Modjeska Recreation & Parks District Profit & Loss, YTD July 2022 through February 2023

	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22
Ordinary Income/Expense					
Income					
6100 · Cell Tower Lease Income	0.00	0.00	0.00	0.00	0.00
60000 · Recreation Program Income					
60001 · Instructor Fees	0.00	0.00	0.00	0.00	0.00
60003 · Silverado Summer Concert Series	742.00	859.00	1,023.00	0.00	0.00
60005 · Sticker Sales	0.00	325.00	0.00	75.00	0.00
60007 · Flea Market	0.00	90.00	0.00	80.00	0.00
Total 60000 · Recreation Program Income	742.00	1,274.00	1,023.00	155.00	0.00
6210 · Property Taxes -Current Secured	5,827.69	0.00	0.00	0.00	5,818.92
6220 · Property Taxes-Curr Unsecured	0.00	0.00	340.35	0.00	0.00
6280 · Property Tax-Curr Supplemental	132.23	24.14	19.29	157.11	102.00
6540 · Penalties & Costs on Delinq Tax	-3.59	-6.38	-6.56	-6.37	-7.79
6610 · Interest	252.15	107.85	137.11	87.19	123.33
6620 · Rents and Concessions					
6621 · Weddings	0.00	0.00	0.00	0.00	0.00
6620 · Rents and Concessions - Other	315.00	2,246.00	2,265.00	1,715.00	300.00
Total 6620 · Rents and Concessions	315.00	2,246.00	2,265.00	1,715.00	300.00
6970 · State - Other	0.00	0.00	0.00	60,800.00	0.00
7960 · Donations/Gifts	175.00	465.00	0.00	0.00	0.00
Total Income	7,440.48	4,110.61	3,778.19	62,907.93	6,336.46
Gross Profit	7,440.48	4,110.61	3,778.19	62,907.93	6,336.46
Expense					
6800 · Payroll Expense					
6806 · Payroll Processing Fees	75.00	86.30	150.00	150.00	0.00
6805 · SUI	33.32	29.15	13.09	55.22	0.00
6804 · Social Security	110.50	101.37	45.51	701.52	731.09
6803 · Medicare	0.00	0.00	0.00	16.84	0.00
6801 · ETT	0.40	1.32	0.60	3.32	0.00
6800 · Payroll Expense - Other	159.73	188.29	54.94	78.44	0.00
Total 6800 · Payroll Expense	378.95	406.43	264.14	1,005.34	731.09
0100 · Salaries & Wages	1,585.37	1,200.41	1,108.53	446.44	0.00
0702 · Telephone	407.13	407.76	407.75	389.92	424.96
1100 · Insurance	11,088.75	0.00	946.75	0.00	0.00
1300 · Maintenance - Equipment	81.59	0.00	77.92	0.00	0.00
1400 · Maintenance - Bldgs & Improvs					
14001 · Landscaping	2,400.00	885.00	4,230.00	600.00	600.00
14002 · Repairs & Renovations (Minor)	389.37	175.00	629.37	0.00	70.99

Silverado Modjeska Recreation & Parks District Profit & Loss, YTD July 2022 through February 2023

	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22
14003 · Construction & Renovations	0.00	68,201.00	0.00	0.00	0.00
14004 · Janitorial	1,374.00	1,374.00	0.00	0.00	0.00
1400 · Maintenance - Bldgs & Improvs - Other	0.00	39.00	0.00	0.00	0.00
Total 1400 · Maintenance - Bldgs & Improvs	4,163.37	70,674.00	4,859.37	600.00	670.99
1500 · Donations	0.00	0.00	213.09	0.00	0.00
1600 · Memberships	2,491.09	0.00	0.00	0.00	0.00
1700 · Miscellaneous Expense	0.00	0.00	9.75	385.00	0.00
1800 · Office Expense					
18001 · Office Supplies	0.00	0.00	466.25	-250.00	0.00
1800 · Office Expense - Other	46.97	336.06	14.99	49.92	280.70
Total 1800 · Office Expense	46.97	336.06	481.24	-200.08	280.70
1806 · Printing Costs - Outside Vendor	874.14	0.00	0.00	0.00	0.00
1900 · Professional/Specialized Svcs					
19001 · Audit Services	0.00	8,000.00	0.00	0.00	0.00
19002 · Legal Services	705.00	405.00	45.00	495.00	1,020.00
19006 · Bookkeeping	750.00	0.00	750.00	0.00	1,500.00
19009 · Website Maintenance	583.50	0.00	432.25	928.62	42.34
Total 1900 · Professional/Specialized Svcs	2,038.50	8,405.00	1,227.25	1,423.62	2,562.34
2700 · Trans & Travel - Mtgs/Conferncs	0.00	0.00	0.00	50.00	-400.00
2800 · Utilities					
28001 · Electricity	78.59	83.92	108.38	0.00	13.38
28002 · Waste Disposal	428.56	884.43	205.61	955.34	421.50
28005 · Water	362.18	539.99	1,215.52	524.66	495.74
Total 2800 · Utilities	869.33	1,508.34	1,529.51	1,480.00	930.62
4000 · Capital Expenditure	0.00	0.00	600.00	3,300.00	0.00
50000 · Recreation Program Expense					
50002 · Lunch Bunch Expenses	971.14	36.46	0.00	0.00	0.00
50003 · Silverado Summer Concerts	249.37	400.00	290.00	0.00	19.39
50000 · Recreation Program Expense - Other	0.00	0.00	250.00	0.00	375.40
Total 50000 · Recreation Program Expense	1,220.51	436.46	540.00	0.00	394.79
Total Expense	25,245.70	83,374.46	12,265.30	8,880.24	5,595.49
Net Ordinary Income	-17,805.22	-79,263.85	-8,487.11	54,027.69	740.97

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Accrual Basis

Silverado Modjeska Recreation & Parks District
Profit & Loss, YTD
July 2022 through February 2023

	<u>Jul 22</u>	<u>Aug 22</u>	<u>Sep 22</u>	<u>Oct 22</u>	<u>Nov 22</u>
Other Income/Expense					
Other Expense					
1720 - Non-Operating Expense	0.00	0.00	0.00	0.00	133,245.95
Total Other Expense	0.00	0.00	0.00	0.00	133,245.95
Net Other Income	0.00	0.00	0.00	0.00	-133,245.95
Net Income	<u>-17,805.22</u>	<u>-79,263.85</u>	<u>-8,487.11</u>	<u>54,027.69</u>	<u>-132,504.98</u>

Silverado Modjeska Recreation & Parks District
Profit & Loss, YTD
July 2022 through February 2023

03/23/23

Accrual Basis

	Dec 22	Jan 23	Feb 23	TOTAL
Ordinary Income/Expense				
Income				
6100 · Cell Tower Lease Income	0.00	7,500.00	0.00	7,500.00
60000 · Recreation Program Income				
60001 · Instructor Fees	0.00	156.00	0.00	156.00
60003 · Silverado Summer Concert Series	0.00	0.00	0.00	2,624.00
60005 · Sticker Sales	0.00	75.00	0.00	475.00
60007 · Flea Market	0.00	0.00	0.00	170.00
Total 60000 · Recreation Program Income	0.00	231.00	0.00	3,425.00
6210 · Property Taxes -Current Secured	94,497.61	1,716.01	0.00	107,860.23
6220 · Property Taxes-Curr Unsecured	0.00	374.00	0.00	714.35
6280 · Property Tax-Curr Supplemental	79.81	209.14	58.77	782.49
6540 · Penalties & Costs on Delinq Tax	-9.82	0.00	0.00	-40.51
6610 · Interest	152.22	265.94	423.24	1,549.03
6620 · Rents and Concessions				
6621 · Weddings	0.00	0.00	2,500.00	2,500.00
6620 · Rents and Concessions - Other	500.00	450.00	2,990.00	10,781.00
Total 6620 · Rents and Concessions	500.00	450.00	5,490.00	13,281.00
6970 · State - Other	0.00	-60,800.00	0.00	0.00
7960 · Donations/Gifts	0.00	0.00	0.00	640.00
Total Income	95,219.82	-50,053.91	5,972.01	135,711.59
Gross Profit	95,219.82	-50,053.91	5,972.01	135,711.59
Expense				
6800 · Payroll Expense				
6806 · Payroll Processing Fees	0.00	300.00	17.50	778.80
6805 · SUI	96.48	48.79	13.14	289.19
6804 · Social Security	50.54	211.44	59.22	2,011.19
6803 · Medicare	366.90	129.97	45.71	559.42
6801 · ETT	0.00	0.84	0.60	7.08
6800 · Payroll Expense - Other	1,652.57	69.92	0.00	2,203.89
Total 6800 · Payroll Expense	2,166.49	760.96	136.17	5,849.57
0100 · Salaries & Wages	2,118.61	1,977.19	538.28	8,974.83
0702 · Telephone	553.21	860.20	861.11	4,312.04
1100 · Insurance	6,193.32	167.92	-4,138.03	14,258.71
1300 · Maintenance - Equipment	0.00	0.00	0.00	159.51
1400 · Maintenance - Bldgs & Improvs				
14001 · Landscaping	600.00	2,000.00	530.00	11,845.00
14002 · Repairs & Renovations (Minor)	673.23	0.00	100.85	2,038.81

Silverado Modjeska Recreation & Parks District
Profit & Loss, YTD
July 2022 through February 2023

	Dec 22	Jan 23	Feb 23	TOTAL
14003 · Construction & Renovations	0.00	0.00	0.00	68,201.00
14004 · Janitorial	0.00	0.00	0.00	2,748.00
1400 · Maintenance - Bldgs & Improvs - Other	0.00	0.00	142.06	181.06
Total 1400 · Maintenance - Bldgs & Improvs	1,273.23	2,000.00	772.91	85,013.87
1500 · Donations	89.85	0.00	0.00	302.94
1600 · Memberships	541.00	0.00	0.00	3,032.09
1700 · Miscellaneous Expense	48.96	0.00	0.00	443.71
1800 · Office Expense				
18001 · Office Supplies	15.94	0.00	0.00	232.19
1800 · Office Expense - Other	0.00	0.00	417.84	1,146.48
Total 1800 · Office Expense	15.94	0.00	417.84	1,378.67
1806 · Printing Costs - Outside Vendor	0.00	0.00	0.00	874.14
1900 · Professional/Specialized Svcs				
19001 · Audit Services	0.00	0.00	0.00	8,000.00
19002 · Legal Services	0.00	0.00	450.00	3,120.00
19006 · Bookkeeping	750.00	750.00	750.00	5,250.00
19009 · Website Maintenance	423.75	325.50	329.25	3,065.21
Total 1900 · Professional/Specialized Svcs	1,173.75	1,075.50	1,529.25	19,435.21
2700 · Trans & Travel - Mtgs/Conferncs	0.00	0.00	0.00	-350.00
2800 · Utilities				
28001 · Electricity	70.13	57.19	65.39	476.98
28002 · Waste Disposal	708.25	831.57	421.50	4,856.76
28005 · Water	357.71	230.07	164.60	3,890.47
Total 2800 · Utilities	1,136.09	1,118.83	651.49	9,224.21
4000 · Capital Expenditure	279.74	0.00	620.00	4,799.74
50000 · Recreation Program Expense				
50002 · Lunch Bunch Expenses	0.00	0.00	121.25	1,128.85
50003 · Silverado Summer Concerts	0.00	0.00	0.00	958.76
50000 · Recreation Program Expense - Other	0.00	140.06	0.00	765.46
Total 50000 · Recreation Program Expense	0.00	140.06	121.25	2,853.07
Total Expense	15,590.19	8,100.66	1,510.27	160,562.31
Net Ordinary Income	79,629.63	-58,154.57	4,461.74	-24,850.72

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Accrual Basis

Silverado Modjeska Recreation & Parks District
Profit & Loss, YTD
July 2022 through February 2023

	<u>Dec 22</u>	<u>Jan 23</u>	<u>Feb 23</u>	<u>TOTAL</u>
Other Income/Expense				
Other Expense				
1720 - Non-Operating Expense	0.00	0.00	0.00	133,245.95
Total Other Expense	0.00	0.00	0.00	133,245.95
Net Other Income	0.00	0.00	0.00	-133,245.95
Net Income	<u>79,629.63</u>	<u>-58,154.57</u>	<u>4,461.74</u>	<u>-158,096.67</u>

Silverado Modjeska Recreation & Parks District

Balance Sheet

As of February 28, 2023

03/24/23

Accrual Basis

	Feb 28, 23
ASSETS	
Current Assets	
Checking/Savings	
8010 · County Checking Account	109,968.57
8020 · BofA Rec Checking Account	218,529.29
Total Checking/Savings	328,497.86
Other Current Assets	
8250 · Interest Receivable	125.67
Total Other Current Assets	125.67
Total Current Assets	328,623.53
Fixed Assets	
4200 · Capital Improvements	41,104.00
Total Fixed Assets	41,104.00
Other Assets	
8211 · Interfund Receivable	-1,000.00
Total Other Assets	-1,000.00
TOTAL ASSETS	368,727.53
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
9010 · Accounts Payable	1,463.61
Total Accounts Payable	1,463.61
Other Current Liabilities	
9001 · CAPRI Stage Repair Funds	3,206.89
9120 · Development Deposits	28,800.00
Total Other Current Liabilities	32,006.89
Total Current Liabilities	33,470.50
Total Liabilities	33,470.50
Equity	
3900 · Retained Earnings	123,829.28
9990 · Fund Balance-Unrestricted	369,524.42
Net Income	-158,096.67
Total Equity	335,257.03
TOTAL LIABILITIES & EQUITY	368,727.53

Silverado Modjeska Recreation & Parks District
Transaction List by Vendor
February 2023

Type	Date	Num	Memo	Account	Clr	Split	Debit	Credit
Albertsons								
Check	02/16/2023			8020 · BofA Rec Ch...	X	50002 · Lunch ...		12.98
AT&T								
Check	02/02/2023		714-649-2850...	8020 · BofA Rec Ch...	X	0702 · Telepho...		258.39
Bennett Design								
Bill	02/09/2023	10870	Inv. 10870	9010 · Accounts Pa...		-SPLIT-		329.25
Bill Pmt -Check	02/16/2023	3524	Inv. 10870	8020 · BofA Rec Ch...		9010 · Account...		329.25
Cole & Huber, LLC								
Bill	02/13/2023	41904	Inv. 41904	9010 · Accounts Pa...		-SPLIT-		450.00
Bill Pmt -Check	02/16/2023	3655	Inv. 41904	8020 · BofA Rec Ch...	X	9010 · Account...		450.00
Cox Communications								
Check	02/23/2023		Account #001...	8020 · BofA Rec Ch...	X	0702 · Telepho...		332.84
Crown Awards Inc								
Check	02/17/2023		Plaque for Bo...	8020 · BofA Rec Ch...	X	1800 · Office E...		63.84
Decker Equipment								
Check	02/28/2023		Toddler Swin...	8020 · BofA Rec Ch...	X	1400 · Mainten...		142.06
Home Depot								
Bill	02/05/2023	70939...	7093993, 603...	9010 · Accounts Pa...		14002 · Repair...		100.85
Irvine Ranch Water District								
Check	02/14/2023		7863810000, ...	8020 · BofA Rec Ch...	X	28005 · Water		124.10
Check	02/14/2023		0 Modjeska Pl...	8020 · BofA Rec Ch...	X	28005 · Water		26.90
Check	02/14/2023		8454810000, ...	8020 · BofA Rec Ch...	X	28005 · Water		13.60
National Payroll								
Check	02/15/2023		Payroll 2023, ...	8020 · BofA Rec Ch...	X	0100 · Salaries...		538.28
Check	02/15/2023		Payroll 2023, ...	8020 · BofA Rec Ch...	X	-SPLIT-		136.17
One Counted Finch Bookkeeping								
Bill	02/20/2023	23-01-...	January Finan...	9010 · Accounts Pa...		19006 · Bookk...		750.00
Bill Pmt -Check	02/28/2023	3664	January Finan...	8020 · BofA Rec Ch...		9010 · Account...		750.00
Sims Tree Health Specialists, Inc.								
Bill	02/28/2023	211912	Consultation, ...	9010 · Accounts Pa...		14001 · Lands...		195.00
Bill	02/28/2023	211913	Inv 211913	9010 · Accounts Pa...		-SPLIT-		335.00
Bill Pmt -Check	02/28/2023	3665		8020 · BofA Rec Ch...		9010 · Account...		530.00
SMP; Summers/Murphy & Partners, Inc.								
Bill	02/22/2023	23-1360	23-1360, Mod...	9010 · Accounts Pa...		4000 · Capital ...		450.00
Bill	02/22/2023	23-1362	23-1362, Silv...	9010 · Accounts Pa...		4000 · Capital ...		170.00
Bill Pmt -Check	02/22/2023	3659	23-1360, 23-1...	8020 · BofA Rec Ch...		9010 · Account...		620.00
Southern California Edison								
Check	02/23/2023		70039019305...	8020 · BofA Rec Ch...	X	28001 · Electri...		65.39
USPS								
Bill	02/28/2023	Box 8,...	PO Box 8	9010 · Accounts Pa...		1800 · Office E...		354.00
Bill Pmt -Check	02/28/2023	3663	PO Box 8	8020 · BofA Rec Ch...		9010 · Account...		354.00
Verizon Wireless								
Bill Pmt -Check	02/15/2023		Acct 2425692...	8020 · BofA Rec Ch...		9010 · Account...		164.42
Check	02/27/2023			8020 · BofA Rec Ch...	X	0702 · Telepho...		269.88
Waste Management of OC								
Check	02/22/2023		8-55433-1500...	8020 · BofA Rec Ch...	X	28002 · Waste...		421.50

Silverado Modjeska Recreation & Parks District

Deposit Detail

February 2023

Type	Num	Date	Name	Account	Amount
General Journal		02/07/2023		8010 · County Che...	58.77
				6280 · Property Tax-...	-58.77
TOTAL					-58.77
General Journal		02/27/2023		8010 · County Che...	426.02
				6610 · Interest	-426.02
TOTAL					-426.02
Deposit		02/28/2023		8020 · BofA Rec Ch...	5,490.00
			Lange, Kristine & Neal	6620 · Rents and C...	-50.00
			Michelle Freeland	6620 · Rents and C...	-140.00
			Bruland, Jeffrey or J...	6621 · Weddings	-2,500.00
			Brandon Martinez	6620 · Rents and C...	-900.00
			Minh Lam	6620 · Rents and C...	-100.00
			Marco or Beatriz Ca...	6620 · Rents and C...	-150.00
			Maria de la Cruz Ag...	6620 · Rents and C...	-150.00
			Lisa Coyte	6620 · Rents and C...	-1,500.00
TOTAL					-5,490.00

Silverado Modjeska Recreation & Parks District
Profit & Loss Budget vs. Actual
February 2023

03/23/23

Accrual Basis

	Feb 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
60000 · Recreation Program Income				
60001 · Instructor Fees	0.00	50.00	-50.00	0.0%
60003 · Silverado Summer Concert Series	0.00	0.00	0.00	0.0%
60007 · Flea Market	0.00	70.00	-70.00	0.0%
Total 60000 · Recreation Program Income	0.00	120.00	-120.00	0.0%
6210 · Property Taxes -Current Secured	0.00	3,000.00	-3,000.00	0.0%
6220 · Property Taxes-Curr Unsecured	0.00	75.00	-75.00	0.0%
6280 · Property Tax-Curr Supplemental	58.77	50.00	8.77	117.5%
6290 · Other Taxes	0.00	0.00	0.00	0.0%
6610 · Interest	423.24	80.00	343.24	529.1%
6620 · Rents and Concessions				
6621 · Weddings	2,500.00	0.00	2,500.00	100.0%
6620 · Rents and Concessions - Other	2,990.00			
Total 6620 · Rents and Concessions	5,490.00	0.00	5,490.00	100.0%
7960 · Donations/Gifts	0.00	0.00	0.00	0.0%
Total Income	5,972.01	3,325.00	2,647.01	179.6%
Gross Profit	5,972.01	3,325.00	2,647.01	179.6%
Expense				
6800 · Payroll Expense				
6806 · Payroll Processing Fees	17.50			
6805 · SUI	13.14			
6804 · Social Security	59.22			
6803 · Medicare	45.71			
6801 · ETT	0.60			
6800 · Payroll Expense - Other	0.00			
Total 6800 · Payroll Expense	136.17			
0100 · Salaries & Wages	538.28			
0702 · Telephone	861.11	390.00	471.11	220.8%
1100 · Insurance	-4,138.03	0.00	-4,138.03	100.0%
1300 · Maintenance - Equipment	0.00	125.00	-125.00	0.0%
1400 · Maintenance - Bldgs & Improvs				
14001 · Landscaping	530.00	675.00	-145.00	78.5%
14002 · Repairs & Renovations (Minor)	100.85			
14004 · Janitorial	0.00	425.00	-425.00	0.0%
1400 · Maintenance - Bldgs & Improvs - Other	142.06			
Total 1400 · Maintenance - Bldgs & Improvs	772.91	1,100.00	-327.09	70.3%

Silverado Modjeska Recreation & Parks District
Profit & Loss Budget vs. Actual
February 2023

03/23/23

Accrual Basis

	Feb 23	Budget	\$ Over Budget	% of Budget
1500 · Donations	0.00	0.00	0.00	0.0%
1600 · Memberships	0.00	145.00	-145.00	0.0%
1700 · Miscellaneous Expense	0.00	75.00	-75.00	0.0%
1800 · Office Expense	417.84	100.00	317.84	417.8%
1803 · Postage	0.00	0.00	0.00	0.0%
1900 · Professional/Specialized Svcs				
19001 · Audit Services	0.00	750.00	-750.00	0.0%
19002 · Legal Services	450.00	250.00	200.00	180.0%
19006 · Bookkeeping	750.00	725.00	25.00	103.4%
19008 · Caretaker	0.00	1,200.00	-1,200.00	0.0%
19009 · Website Maintenance	329.25	100.00	229.25	329.3%
Total 1900 · Professional/Specialized Svcs	1,529.25	3,025.00	-1,495.75	50.6%
1912 · Investment Administrative Fees	0.00	2.00	-2.00	0.0%
2000 · Publications and Legal Notices	0.00	0.00	0.00	0.0%
2400 · Special Departmental Expense	0.00	0.00	0.00	0.0%
2800 · Utilities				
28001 · Electricity	65.39			
28002 · Waste Disposal	421.50			
28005 · Water	164.60			
2800 · Utilities - Other	0.00	1,000.00	-1,000.00	0.0%
Total 2800 · Utilities	651.49	1,000.00	-348.51	65.1%
4000 · Capital Expenditure	620.00			
50000 · Recreation Program Expense				
50001 · Hikes/Van Tours	0.00	0.00	0.00	0.0%
50002 · Lunch Bunch Expenses	121.25			
50000 · Recreation Program Expense - Other	0.00	0.00	0.00	0.0%
Total 50000 · Recreation Program Expense	121.25	0.00	121.25	100.0%
Total Expense	1,510.27	5,962.00	-4,451.73	25.3%
Net Ordinary Income	4,461.74	-2,637.00	7,098.74	-169.2%
Net Income	4,461.74	-2,637.00	7,098.74	-169.2%